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JUL 26 2006

PATENT
B422-167 (25813.179)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Hiroshi Satomi, et al
 Serial No : 09/921,952
 Filed : August 3, 2001
 For : SYSTEM FOR PROVIDING ELECTRONIC MAIL AND DEVICE
 AS WELL AS THE METHOD, PROGRAM AND STORAGE
 MEDIUM FOR SAME
 Examiner : Ovidio Escalante
 Art Unit : 2614

Mail Stop AF
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Sir:

AMENDMENT AFTER FINAL UNDER 37 CFR §1.116

In response to the Office Action of July 14, 2006, please amend the above-identified application as follows:

Amendments to the claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.

25813/179/757638.1

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I hereby certify that this correspondence is being faxed to the United States Patent and Trademark Office to expedite number (571) 273-8800 the date shown below:

JOHN A. TORRENTE

July 26, 2006
 Date of Signature

Signature